Preliminary Amendment
Attorney Docket No.011.2-11521-US01
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## In the Claims

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1. (Currently amended) A polishing composition comprising:

a reaction product produced by a condensation reaction with elimination of a simple molecule between a polyalkylene oxide and a compound selected from the group consisting of having a functional group having reactivity with a hydroxyl group, wherein the compound is glycerin, 1,2,3-rimethoxy propane, ethylene glycol, 1,2-diethoxy ethane, diethyl ether, or and methyl acetate;

aluminum oxide;

a polishing accelerator including at least one salt selected from the group consisting of a metal salt of an norganic acid or organic acid and an ammonium salt of an inorganic acid or organic acid; and

water.

- 2. (Original) The polishing composition according to claim 1, wherein the polyalkylene oxide is a copolymer of ethylene oxide and propylene oxide.
- 3. (Currently amended) A polithing composition comprising:

a reaction product produced by a <u>condensation</u> reaction <u>with elimination of water</u> between a polyalkylene oxide and a <u>compound-having a functional group having</u>

reactivity with a hydroxyl group, wherein the compound is glycerin;

aluminum oxide:

a polishing accelerator including at least one salt selected from the group consisting of a metal salt of an inorganic acid or organic acid and an ammonium salt of an inorganic acid or organic acid; and

water.

4. (Canceled)

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- 5. (Original) The polishing composition according to claim 1, wherein the number average molecular weight of the reaction product is from 500 to 10,000 inclusive, and the kinematic viscosity at 25°C of the reaction product is from 50 to 5,000 mm<sup>2</sup>/s inclusive.
- 6. (Original) The polishing composition according to claim 1, wherein the content of the reaction product in the polishing composition is from 1 to 30% by weight inclusive.
- 7. (Original) The polishing composition according to claim 1, wherein the aluminum oxide is  $\alpha$ -alumina.
- 8. (Canceled).
- 9. (Original) The polishing composition according to claim 1, wherein the polishing accelerator includes aluminum salt of nitric acid, oxalic acid, or lactic acid.
- 10. (Canceled)
- 11. (Original) The polishing composition according to claim 1, further comprising glycol represented by general formula to H-(OCH<sub>2</sub>CH<sub>2</sub>)<sub>n</sub>-OH or H-(OCH(CH<sub>3</sub>)CH<sub>2</sub>)<sub>m</sub>-OH, wherein n is an integer of 1 to 230 inclusive and m is an integer of 1 to 180 inclusive.
- 12. (Original) The polishing composition according to claim 11, wherein the glycol is ethylene glycol or propylene glycol, or both.
- 13. (Original) The polishing composition according to claim 1, further comprising at least one metal oxide selected from colloidal silica, colloidal alumina, colloidal zirconia, colloidal titania, fumed silica, fumed alumina, fumed zirconia, and fumed titania.
- 14. (Original) The polishing composition according to claim 13, wherein the metal oxide is colloidal silica or colloidal silumina, or both.

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- 15. (Original) The polishing composition according to claim 1, further comprising an antifoaming agent.
- 16. (Original) The polishing coraposition according to claim 1, further comprising cellulose.
- 17. (Original) The polishing composition according to claim 16, wherein the cellulose is hydroxyethylcellulose or microxystalline cellulose, or both.
- 18. (Original) The polishing composition according to claim 1, wherein the pH of the polishing composition is from 2 to 7 inclusive.
- 19. (Canceled)
- 20. (Currently amended) A method for polishing an object, the method comprising: preparing a polishing composition, wherein the polishing composition includes:

a reaction product produced by a <u>condensation</u> reaction <u>with elimination</u>
of a simple molecule between a polyalkylene oxide and a compound <u>selected</u>
from the group consisting of having a functional group having reactivity with a
hydroxyl group, where no the compound is glycerin, 1,2,3-trimethoxy propane,
ethylene glycol, 1,2-d ethoxy ethane, diethyl ether, or methyl and methyl acetate;

aluminum oxide:

a polishing accelerator including at least one salt selected from the group consisting of a metal salt of an inorganic acid or organic acid and an ammonium salt of an inorganic acid or organic acid; and

water; and

polishing the surface of the object by using the polishing composition.

21. (Previously presented) The method according to claim 20, wherein the object to be polished is a synthetic resin product or a metal product.

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- 22. (Previously presented) The risthod according to claim 20, wherein the object to be polished is a synthetic resin product.
- 23. (Previously presented) The polishing composition according to claim 1, wherein the reaction product is poly(oxyethylene-oxypropylene)glyceryl ether.
- 24. (Previously presented) A sy thetic resin polishing composition comprising:
   poly(oxyethylene-oxypr)pylene)glyceryl ether;
   α-alumina;

a polishing accelerator including at least one salt selected from the group consisting of an aluminum salt of nitric acid, oxalic acid, and lactic acid;

glycol represented by general formulae H-(OCH<sub>2</sub>CH<sub>2</sub>)<sub>n</sub>-OH or H-(OCH(CH<sub>3</sub>)CH<sub>2</sub>)<sub>m</sub>-OH, wherei 1 n is an integer of 1 to 230 inclusive and m is an integer of 1 to 180 inclusive; and

water.